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October 25, 2005

BY HAND

Mary L. Cottrell, Secretary Massachusetts Department of Telecommunications and Energy One South Station Boston, MA 02110

Re: Fitchburg Gas and Electric Light Company, d/b/a Unitil

Petition for Authority to Issue Securities: D.T.E. 05-67

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced proceeding on behalf of Fitchburg Gas and Electric Light Company, please find an original and nine (9) copies of the Supplemental Testimony of Charles J. Kershaw, Jr.

Thank you for your attention to this matter.

Very truly yours,

Meabh Purcett

Enclosures

cc: Joseph Rogers, Assistant Attorney General Kevin Brannelly, Director of Rates and Revenues Paul Osborne, Assistant Director of Rates and Revenues Jonathan Cope-Flanagan, Assistant General Counsel. Joseph Passaggio, Economist